IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

FRIDAY, THE 2ND NOVEMBER 2007 / 11TH KARTHIKA 1929

WP(C).No. 32641 of 2007(D)

PETITIONER:

K.V.JAYAN, PROPRIETOR,
THIRUVITHAMKOOR FURNITURE INDUSTRIES,
CHATHAN MASTER ROAD, PERAMBRA,
TRICHUR DISTRICT.

BY ADV. SRI.E.P.GOVINDAN

RESPONDENTS:
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1. **INTELLIGENCE INSPECTOR,**
   SQUAD NO.V, OFFICE OF THE
   INSPECTING ASSISTANT COMMISSIONER (INT.),
   COMMERCIAL TAXES, ERNAKULAM.

2. **STATE OF KERALA, REPRESENTED**
   BY SECRETARY, TAXES DEPARTMENT,
   GOVERNMENT OF KERALA AT
   THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI.K.P.PRADEEP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 02/11/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.
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W.P.(C) NO. 32641 OF 2007 J
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Dated this the 2nd day of November, 2007

J U D G M E N T

The detention of the goods ordered as per Ext.P1 is under challenge. The irregularity noticed is that the consignment has not declared with the 2nd respondent and that the value disclosed is too low. On the materials, I am not inclined to order an unconditional release of the goods. However, if the petitioner furnishes a bank guarantee for the sum mentioned in Ext.P1, I see no reason to continue the detention.

Accordingly, I dispose of this writ petition directing that the 1st respondent shall release the consignment detained as per Ext.P1 along with vehicle, on the petitioner furnishing bank guarantee for the sum mentioned in Ext.P1. Thereafter adjudication will continue and the parties will be governed by the orders to be passed.

ANTONY DOMINIC, JUDGE.

Rp